

CALENDAR OF EVENTS

This calendar of events includes dates specified in Arizona Revised Statutes (A.R.S.), the Arizona Administrative Code (A.A.C.), the Internal Revenue Service (IRS) Circular E Employer's Tax Guide, the Single Audit Act Amendments of 1996, Office of Management and Budget (OMB) Circular A-133, the Uniform System of Financial Records for Arizona Charter Schools (USFRCS), and dates established by Arizona Department of Education (ADE) policy. To help ensure that the required dates are met and for internal planning and control purposes, schools may want to specify additional dates. Where applicable, reference to additional information discussed in other manual sections has been provided.

Date	Activity	Authority	Manual Section
ANNUAL REQUIREMENTS:			
Not later than July 5 or the date of publication of notice of the public hearing and board meeting	A proposed budget must be prepared and furnished to the Superintendent of Public Instruction.	A.R.S. §15-905.A	Budgeting;and applicable USFRCS Memo
Not later than July 5, but at least 10 days prior to the board meeting to adopt the proposed budget	A notice of the public hearing and board meeting must be published.	A.R.S. §15-905.C	Budgeting;and applicable USFRCS Memo
By July 15	The proposed budget must be presented at a public hearing immediately followed by a special board meeting to adopt the budget.	A.R.S. §15-905.B, D, and E	Budgeting;and applicable USFRCS Memo
By July 15	The Pupil Transportation Bus Inventory report should be submitted to the Superintendent of Public Instruction.	USFRCS	Student Attendance Reporting
By July 18	The adopted budget must be filed with the Superintendent of Public Instruction.	A.R.S. §15-905.E	Budgeting;and applicable USFRCS Memo
Not later than August 5, but within 30 days after publication of the notice of public hearing	The publisher's affidavit of publication of the notice of public hearing must be filed with the Superintendent of Public Instruction.	A.R.S. §15-905.C	Budgeting
By September 15	Vocational Education Performance Standards and Measures Report should be submitted to ADE.	ADE Policy	
No later than October 1	Schools should submit the Graduation Rate Study report to ADE.	USFRCS	Student Attendance Reporting
By October 15	A copy of the Annual Financial Report should be furnished to the Superintendent of Public Instruction.	USFRCS	Financial Reporting
By October 31	Schools should submit the October Enrollment report to ADE.	USFRCS	Student Attendance Reporting
By January 31	Schools must furnish each employee a completed Form W-2 and certain nonemployee payees a completed Form 1099 for the calendar year just ended.	IRS Circular E	Payroll

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By February 15	Schools should submit the Limited English Proficient report to ADE.	USFRCS	Student Attendance Reporting
By February 28	Form 1096, Annual Summary and Transmittal of U.S. Information Returns, along with copy A of all Forms 1099, must be filed with the IRS.	IRS Circular E	Payroll
By February 28	Form A-1R, Annual Withholding Tax Return, must be filed with the Arizona Department of Revenue.	A.R.S. §43-412	Payroll
By the last day of February	Form W-3, Transmittal of Wage and Tax Statements, along with copy A of all Forms W-2, must be filed with the Social Security Administration.	IRS Circular E	Payroll
Within 12 days after the first 100 days in session	The Transportation Route Report should be filed with the Superintendent of Public Instruction.	USFRCS	Student Attendance Reporting
Before May 15	Budget revisions must/may be made and the revised budget approved at a governing board meeting. This includes the revision of student count, base support level, transportation support level, and capital outlay revenue limit. The revised budget should be filed with the Superintendent of Public Instruction.	A.R.S. §15-185.B.2 and 3	Budgeting; and applicable USFRCS Memo
By June 15	Certain English proficiency information should be reported to ADE.	USFRCS	Student Attendance Reporting
By June 30	Schools should submit the Year End Enrollment report to ADE.	USFRCS	Student Attendance Reporting
By June 30	Schools should prepare and retain on file a list of liabilities for goods or services received on or before June 30 that will not be paid by June 30 of the current fiscal year.	USFRCS	Disbursements
By June 30	Monies in the petty cash account should be returned to the general revolving bank account.	USFRCS	Cash
At June 30	Interest earned during the year on the State Income Tax Withholdings bank account, Federal Payroll Tax Withholdings bank account, and Employee Insurance Programs Withholdings bank account should be deposited in the general bank account.	USFRCS	Payroll

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PERIODIC REQUIREMENTS:			
At least once every 2 years	Schools must take a physical inventory of furniture, equipment, and vehicles purchased with federal monies, costing \$5,000 or more, and having useful lives over one year, and reconcile it to the fixed assets listing.	Common Rule, Subpart C, Post-Award Requirements, §.32 (d)(2)	Fixed Assets
At least once every 3 years	Schools should take a physical inventory of furniture, equipment, and vehicles and reconcile it to the fixed assets listing.	USFRCS	Fixed Assets
Within 14 days after the end of each pay period	State Retirement System contributions and withholdings must be submitted to the State Retirement System Board.	A.A.C. R2-8-122	Payroll
<p>By April 30, July 31, October 31, and January 31, if the accumulated tax liability for the quarter will not exceed \$500</p> <p style="text-align: center;">or</p> <p>Within 15 days after the end of each month for monthly depositors¹</p> <p style="text-align: center;">or</p> <p>By the following Wednesday for taxes withheld from payments made on Wednesday, Thursday, and/or Friday; by the following Friday for taxes withheld from payments made on Saturday, Sunday, Monday, and/or Tuesday for semi-weekly depositors¹</p> <p style="text-align: center;">or</p> <p>By the close of the next banking day if the accumulated tax liability is \$100,000 or more on any day during the deposit period¹</p>	Federal income tax withholdings and Social Security and Medicare tax withholdings and contributions must be deposited with an authorized financial institution or a federal reserve bank and state income tax withholdings must be submitted to the Arizona Department of Revenue if the amount of state tax collected and payable by the school exceeded \$1,500 in each of the preceding four calendar quarters.	IRS Circular E and A.R.S. §43-401.C	Payroll

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By April 30, July 31, October 31, and January 31 if school makes contributions or By May 31, August 31, November 30, and February 28 if school makes payments for actual benefits paid	A Contribution and Wage Report (Form UC-018) and State Unemployment Compensation Fund contributions/payments must be submitted to the Arizona Department of Economic Security.	A.A.C. R6-3-1704.B	Payroll
By April 30, July 31, October 31, and January 31 or 10 days thereafter if all taxes were deposited when due for the quarter	The Employer's Quarterly Federal Tax Return (IRS Form 941) must be submitted to the IRS, and any undeposited income, Social Security, and Medicare taxes must be paid.	IRS Circular E	Payroll
By April 30, July 31, October 31, and January 31	State income tax withholdings must be submitted to the Arizona Department of Revenue if the amount withheld and payable in each of the preceding four calendar quarters did not exceed an average of \$1,500.	A.R.S. §43-401.C	Payroll
By April 30, July 31, October 31, and January 31	A Quarterly Report of Income Tax Withheld (Form A1-QRT) must be filed with the Arizona Department of Revenue.	A.R.S. §43-401.C	Payroll
Within 90 days after the grant year	Federal project completion reports must be submitted to ADE.	Common Rule Subpart C, Post-Award Requirements, §.41 (b)(4)	
By October 15, December 15, February 15, and April 15	For grants received from ADE, schools should submit a cash management report to ADE for each special project with a budget of \$50,000 or more.	ADE policy	
By December 15 and February 15	For grants received from ADE, schools should submit a cash management report to ADE for each special project with a budget of \$10,000 to \$49,999.	ADE policy	
Within 30 days after completion of the audit but no later than 9 months after the end of the audit period	Schools having a single audit must submit audit reports to the Auditor General, ADE, and the Federal Audit Clearinghouse, Bureau of the Census.	Single Audit Act Amendments of 1996, §7502(h) and OMB Circular A-133, §____.320(a)	Audit/ Review Requirements
Within 10 days after the end of each covered month	Federal reimbursement claims for meals served must be filed with ADE.	USFRCS	Food Service
At least once each calendar month	A report of cash receipts, disbursements, transfers, and cash balances of Student Activities should be submitted to the governing board.	USFRCS	Student Activities

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Within 12 days after the first 40 and 100 days in session	Membership/Absence Reports should be submitted to ADE.	USFRCS	Student Attendance Reporting
Within 12 days after the first 40 and 100 days in session	Vocational Education Course Enrollment Reports should be submitted to ADE.	ADE Policy	
By December 8 and February 15	Schools should submit the Special Education Census report to ADE.	USFRCS	Student Attendance Reporting